

25 JULY 1995

Financial Management

**DEFENSE AUDIT SERVICE, GENERAL
ACCOUNTING OFFICE, OFFICE OF
MANAGEMENT AND BUDGET, AND OFFICE
OF THE SECRETARY OF DEFENSE VISITS**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

NOTICE: This publication is available in electronic format on the local server. If you lack access, contact your Base Publishing Office.

OPR: FM (Lt Col LeBoeuf)
Supersedes MACDR 170-1, 13 July 1993

Certified by: (Lt Col LeBoeuf)
Pages: 4
Distribution: F; X - HQ ACC/FM ... 1

This instruction provides guidance and direction to all activities involved in visits from the Defense Audit Service (DAS), General Accounting Office (GAO), Office of Management and Budget (OMB), and the Office of the Secretary of Defense (OSD), or visits by investigative staff of the House Appropriations Committee, and to ensure compliance with higher headquarters policies and provisions.

SUMMARY OF REVISIONS

This revision incorporates the requirements, information, and procedures formerly in MACDR 170-1; updates references from Air Force Regulations to Air Force Instructions (AFI); updates names of organizations and office symbols.

1. References:

- 1.1. AFI 65-401, Relations With the General Accounting Office, as supplemented.
- 1.2. AFI 65-402, Relations With the Department of Defense, Office of the Assistant Inspector Generals for Auditing, and Analysis and Follow-up, as supplemented.

2. Types of GAO Work Assignments:

- 2.1. Major Work Assignments. Upon notification of major work assignments, the Comptroller, Headquarters, Air Combat Command (HQ ACC/FM), will alert GAO Activities Officer (Base Comptroller) of the scope, purpose, date, and duration of the impending GAO activity. The Comptroller will forward this information to the Commander and applicable offices of primary responsibility (OPR).

2.2. Other Than Major Work Assignments. Upon notification of other than major work assignments, the Comptroller will alert HQ ACC/FM; Comptroller, Ninth Air Force (9 AF/FM); Commander, 6th Air Base Wing (6 ABW/CC); Commander, 6th Support Group (6 SPTG/CC), and the OPRs.

3. Wing Commander's Responsibilities and Procedures:

- 3.1. Forwards advance notice of DAS/GAO/OMB/OSD visit to the Comptroller.
- 3.2. Conducts entrance interviews with DAS/GAO/OMB/OSD representatives. Commanders, chiefs of agencies to be visited, Comptroller, and OPRs will be in attendance.
- 3.3. Conducts exit interview with visitors, commanders, chiefs of agencies visited. Comptroller, and OPRs.
- 3.4. Reviews report of exit interview prior to submission to OPR at HQ ACC.

4. Base Comptroller Responsibilities and Procedures:

- 4.1. Advises 6 ABW/CC and staff on DAS/GAO/OMB/OSD activities.
- 4.2. Notifies HQ ACC/FM and 9 AF/FM upon receipt of notification of DAS/GAO/OMB/OSD visit.
- 4.3. Notifies appropriate OPRs of an impending DAS/GAO/OMB/OSD visit.
- 4.4. Coordinates with appropriate activities to satisfy security, office space, billeting, clerical assistance, and transportation requirements of DAS/GAO/OMB/OSD visitors.
- 4.5. Accompanies DAS/GAO/OMB/OSD personnel to entrance interview and, upon completion, advises HQ ACC and 9 AF/FM of the areas to be reviewed, date of arrival of visiting personnel, names of visitors, and proposed length of visit.
- 4.6. Monitors DAS/GAO/OMB/OSD visits to include review of activities, support requirements, and Memorandums for Record (MFR) furnished by commanders and agencies visited.
- 4.7. Attends meetings held during the course of the visit.
- 4.8. Advises HQ ACC/FM and 9 AF/FM of any significant discrepancies noted during the course of a DAS/GAO/OMB/OSD visit; in the event the visit is extended either in length or scope; or if additional representatives visit during the process of the review.
- 4.9. Attends exit interview and takes notes of proceedings.
- 4.10. Makes direct queries on DAS/GAO/OMB/OSD visitors if the following information was not volunteered:
 - 4.10.1. Matters requiring amplification.
 - 4.10.2. Opinions and conclusions regarding seriousness of findings.
 - 4.10.3. Congressional interest.
 - 4.10.4. Issuance of letter report.
- 4.11. Reviews report of exit interview prepared by OPR in accordance with ACC Supplement to applicable referenced directive.

4.12. Reviews reply to GAO letter report (if applicable) in accordance with ACC Supplement to applicable referenced directive.

4.12.1. Monitors endorsements to DAS/GAO/OMB/OSD letter reports.

4.12.2. Monitors establishment of an aggressive program designed to preclude repeat discrepancies.

4.13. Maintains official base files on all DAS/GAO/OMB/OSD activities,

4.14. Reviews/coordinates reply prepared by OPR (see para 5.7.) for commander's signature to HQ ACC/FM.

5. Activities' Responsibilities and Procedures:

5.1. Accord complete and full cooperation to DAS/GAO/OMB/OSD representatives.

5.2. Ensure that only knowledgeable officers, noncommissioned officers, and civilians discuss or pass on information to DAS/GAO/OMB/OSD representatives.

5.3. Furnish information requested by DAS/GAO/OMB/OSD representatives in accordance with applicable referenced directive. If in doubt, refer to the Comptroller for releasability determination.

5.4. Prepare final MFR summarizing actions, comments, requests, and essential points discussed with DAS/GAO/OMB/OSD personnel and provide to the Commander, 6th Comptroller Squadron (6 CPTS/CC), not later than 24 hours following the visit. MFR will include but not be limited to:

5.4.1. Name(s) of DAS/GAO/OMB/OSD visitor(s).

5.4.2. Purpose of visit.

5.4.3. Activities, sections, and places visited.

5.4.4. Subjects discussed pertinent discussions, and conversations with DAS/GAO/OMB/OSD visitors. Include name, rank, and job title of person with whom discussions were held.

5.4.5. Records or correspondence furnished DAS/GAO/OMB/OSD personnel.

5.4.6. Records or correspondence examined.

5.4.7. Discrepancies discovered.

5.4.8. Discrepancies corrected on the spot.

5.4.9. Reasons and justifications for not correcting discrepancies.

5.4.10. Any indication of good or adverse reaction by DAS/GAO/OMB/OSD personnel.

5.4.11. Signature of commander or chief of agency visited.

5.5. If required, prepare reply to DAS/GAO/OMB/OSD letter reports. Replies will contain:

5.5.1. Positive statements of corrective action where required and controls instituted to prevent recurrence.

5.5.2. Agreement or disagreement with DAS/GAO/OMB/OSD on each discrepancy. Disagreement with DAS/GAO/OMB/OSD must be thoroughly researched and documented where possible.

5.5.3. Date corrective action and/or control completed or anticipated date of completion.

5.6. Become thoroughly familiar with the requirements of applicable referenced instructions, as supplemented.

5.7. If required, prepare a complete visit report to HQ ACC/FM over the commander's signature within 10 working days after the conclusion of the visit. Coordinate report with 6 CPTS/CC prior to wing commander's signature. Provide 6 CPTS/CC a complete copy of the signed report.

6. Documentation: Dispose of documentation prescribed by this instruction in accordance with AFR 4-20, Vol II.

CHARLES T. OHLINGER III, Colonel, USAF
Commander